

# Section 1

## Introduction

These notes build upon the information provided in OCR's GCE specification in Accounting. Teachers will find it useful to use the notes in conjunction with the specimen assessment materials for use with the specification.

Sections 2 and 3 each give information useful to teachers in delivering AS unit 1 – Accounting Principles and AS unit 2 – Financial Accounting. The sections do not cover the full teaching material for the specification, rather guidance on specific topics, including those topics for which centres have asked for guidance over the years. Chief Examiner's tips are given throughout and it is hoped that these will give extra guidance to teachers when preparing candidates for the examination.

Section 4 covers a range of examination techniques and these are observations from examining over many years. It is often the little points given in this section that can make the difference between grades.

Section 5 provides a commentary on the mark schemes for the specimen assessment material. These build on the mark schemes and include notes on the common errors frequently made by candidates.

Finally the booklet ends with a section giving a summary of useful books and other resources for the specification. To these it is well worth adding past examination papers, this is a point continually made at INSETs – the past examination papers coupled with published mark schemes provide an outstanding resource.